

the Form 1040 instructions) or see **Pub. 587**.

• Certain educational expenses. For details, use TeleTax topic 513 (see page 11 of the Form 1040 instructions) or see **Pub. 970**. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 26.



You may be able to take a credit for your educational expenses instead of a deduction. See **Form 8863** for details.

## Line 21

### Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit card, **do not** include the convenience fee you were charged.

## Line 22

### Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But **do not** include any personal expenses. List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.
- Casualty and theft losses of property used in performing services as an employee from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

## Other Miscellaneous Deductions

## Line 27

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 27.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.

• Casualty and theft losses of income-producing property from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).

- Federal estate tax on income in respect of a decedent.
  - Amortizable bond premium on bonds acquired before October 23, 1986.
  - Deduction for repayment of amounts under a claim of right if over \$3,000. See **Pub. 525** for details.
  - Certain unrecovered investment in a pension.
  - Impairment-related work expenses of a disabled person.
- For more details, see **Pub. 529**.

## Total Itemized Deductions

## Line 28

Use the worksheet below to figure the amount to enter on line 28 if the amount on Form 1040, line 35, is over \$139,500 (\$69,750 if married filing separately).

## Itemized Deductions Worksheet—Line 28



Keep for Your Records



1. Enter the total of the amounts from Schedule A, lines 4, 9, 14, 18, 19, 26, and 27 ..... 1. \_\_\_\_\_
2. Enter the total of the amounts from Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27. .... 2. \_\_\_\_\_



Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 27.

3. Is the amount on line 2 less than the amount on line 1?  
☐ **No.**  Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.  
☐ **Yes.** Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
4. Multiply line 3 by 80% (.80) ..... 4. \_\_\_\_\_
5. Enter the amount from Form 1040, line 35 ..... 5. \_\_\_\_\_
6. Enter: \$139,500 (\$69,750 if married filing separately) ..... 6. \_\_\_\_\_
7. Is the amount on line 6 less than the amount on line 5?  
☐ **No.**  Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.  
☐ **Yes.** Subtract line 6 from line 5 ..... 7. \_\_\_\_\_
8. Multiply line 7 by 3% (.03) ..... 8. \_\_\_\_\_
9. Enter the **smaller** of line 4 or line 8 ..... 9. \_\_\_\_\_
10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28 ..... 10. \_\_\_\_\_